

**ARLINGTON SCHOOL DISTRICT No. 16**  
**Snohomish County, Washington**  
**September 1, 1992 Through August 31, 1993**

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**Schedule Of Findings**

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1. District Officials Should Comply With Legal Procurement Requirements

District officials purchased paper goods totaling \$24,463 from a single vendor during the 1992-93 school year. We found no evidence that any competitive procurement methods were employed as a part of these purchases. Purchase Order No. 10008 was split between two vouchers as noted below.

<u>Vendor</u>	<u>Warrant No.</u>	<u>PO No.</u>	<u>Amount</u>	<u>Date</u>
Sea Chem	7623	1008	\$17,94	8/23/93
Co.	1238	1008	4	10/6/93
Sea Chem			—	
Co.			<u>6,519</u>	
			<u>\$24,46</u>	
			<u>3</u>	

In addition, the total purchases exceeded the purchase order authorization amount by \$669.

The district's failure to obtain bids from potential vendors appears to be contrary to the requirements of RCW 28A.335.190(1), which requires the publication of a solicitation of formal bids by vendors whenever:

. . . in the opinion of the board of directors of any school district, the  
cost of . . . supplies . . . will exceed the sum of twenty thousand dollars  
. . . .

The district's failure to adhere to applicable bid laws could result in expenditures which are higher than those possible through the lowest bidder.

In addition, the district failed to adhere to established procurement policies by allowing the purchase to exceed the dollar authority granted by the purchase order. The lack of adherence to established policies and procedures increases the risk that the district could incur unauthorized or unsupported expenditures.

We recommend that the district officials consider the aggregate effect of all like-item purchases when determining purchasing policies and legal compliance.

We also recommend that district officials follow their internal controls over purchasing to keep purchases within authorized amounts.